



Office of Tax Appeals

DUTY STATEMENT

☐ CURRENT
☒ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS Monday – Friday/8:00AM – 5:00PM			EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Attorney V			WORKING TITLE Attorney	
DIVISION/OFFICE/UNIT Foundation Division			SPECIFIC LOCATION ASSIGNED TO 400 R Street, Sacramento, CA 95811	
CBID R02	DESIGNATED COI <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	PROBATION PERIOD 12 MONTHS	WORK WEEK GROUP SE	CERTIFICATES REQUIRED State Bar Membership
FINGERPRINTS REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		BILINGUAL POSITION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SUPERVISION EXERCISED None	
INCUMBENT VACANT			POSITION NUMBER (Agency-Unit Class Serial) 292-500-5781-XXX	
The mission of the Office of Tax Appeals is to provide a fair, objective and timely process for appeals from California taxpayers.				
POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS				
<p>Under the direction of the Chief Counsel and day-to-day direction of the Assistant Chief Counsel, the Attorney V independently handles the most complex, difficult, and sensitive tax issues and appeals involving Franchise and Income Tax Law. The Attorney V may act as a hearing officer for complex tax appeals; drafts opinions and recommendations; and represents the Foundations Section's opinions regarding cases to the Hearings Section of the Office of Tax Appeals (OTA). The incumbent develops and implements complex legal procedural training for OTA and participates in the evaluation of cases for precedential status. The incumbent acts in a lead capacity, directing and reviewing the most complex work of other tax counsels in the Foundations Section including review of Tax Counsel IV work, and aiding in the evaluation and assignment of cases. The incumbent works as a department top legal expert, advising executive and senior management with respect to other technical accuracy, completeness and consistency of positions taken by OTA.</p> <p>Candidate must be able to perform the following essential job functions with or without reasonable accommodation.</p>				
PERCENTAGE OF TIME SPENT		DUTIES		
45%		Essential Job Functions: Independently reviews and writes draft opinions for the most complex, difficult or sensitive tax appeals involving the Franchise and Income Tax Law. Independently conducts research on highly technical areas of law and provides recommendations for highly complex tax appeals cases handled by the Hearings Section of OTA. Holds informational conferences with taxpayers to ensure completeness of the argument and opinions presented. Aids in the evaluation and assignment of cases. Materially participates in the evaluation of cases for precedential status.		
20%		As a lead attorney for other tax counsels in the Foundations Section, provides substantive, procedural, and tactical direction and advice; assists tax counsels in preparing their more difficult appeals; supports informational conferences for taxpayers and their representatives; and helps guide other tax counsels in drafting opinions and recommendations.		
10%		Provides unbiased legal advice and direction to the Administrative Law Judges assigned to hear cases at OTA. Drafts internal deliberation memoranda to be presented to Administrative Law Judges. Drafts post-hearing documents for the Office of Tax Appeals as needed.		
10%		Provides unbiased legal advice and direction to the Case Management Division. Through legal procedural training and consultation, provides substantive and procedural advice, and drafts correspondence and guidance for the Case Management Division.		

10%	<p>Advises executive and senior management on technical legal aspects of the most important, complex, and sensitive issues addressed in Franchise and Income Tax Law, which includes but is not limited to interpreting and accurately applying the Internal Revenue Code and Revenue and Taxation Code and associated regulations. Serves as the primary point of contact for pending litigation impacting the agency. Reviews court filings, manages the litigation roster, and provides advice and counsel to OTA management and the assigned Attorney General contacts regarding pending matters.</p>
5%	<p>Marginal Job Functions: Represents OTA in public forums by leading and participating in discussions pertaining to the most difficult and complex Franchise and Income Tax Law and tax appeal cases. Completes special projects or assignments on a broad range of highly technical or sensitive issues commensurate with the Attorney V classification.</p>

WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):

Work Environment:

- The duties of this position are performed indoors and is equipped with standard or ergonomic office equipment, as appropriate.
- Travel may be required to support remote locations, attend meetings or training classes.
- Travel may be required up to 30% of the time to OTA offices located in California.
- Transportation may be by train, plane, and/or automobile.
- Position is eligible to participate in the Telework Program.

Physical Abilities:

- Ability to operate a computer with a keyboard and other office equipment, such as a telephone, copier and fax machine.
- Ability to complete tasks that require making repetitive hand movements in the performance of daily duties.
- Requires prolonged sitting or standing at a workstation.

Additional Requirements/Expectations:

- Understanding of OTA's goals and willingness to adhere to OTA's Code of Conduct.
- Must maintain regular and acceptable attendance at such a level as is determined at the Department's discretion.
- Must be regularly available and willingness to work the hours the Department determines are necessary
- State and local tax experience
- Demonstrate ability to work effectively in a collaborative team environment.
- Strong writing skills with experience drafting legal memoranda, briefing, and/or decisions.
- Demonstrate ability to effectively self-manage multiple deadlines.
- This position is designated under the Conflict of Interest Code and is responsible for making or participating in the making of government decisions that may potentially have a material effect on personal financial interests.
- The appointee is required to complete Form 700 within 30 days of appointment. Failure to comply with the Conflict of Interest Code requirements may void the appointment.
- Ability to exercise independent judgment.
- Willingness to accept responsibility, exercise initiative, adapt to changes, and implement management's decisions.
- Ability to plan, organize, and prioritize workload.
- Positive attitude, open-mindedness, flexibility, and tact.

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<i>I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.</i>		
PRINT EMPLOYEE NAME	EMPLOYEE'S SIGNATURE	DATE
<i>I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above named employee.</i>		
PRINT SUPERVISOR NAME	SUPERVISOR'S SIGNATURE	DATE
HRO Approval Date:	C&P Analyst Initials:	